



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

**To:** Stephen D. Holton, CPA, Chairman  
Board of Accountancy  
  
Nancy Taylor Feldman, Executive Director  
Board of Accountancy

**From:** Cynthia H. Norwood  
Assistant Attorney General

**Date:** November 9, 2006

**Subject:** Letter of Assurance for Fast-Track Amendments to Board of Accountancy Regulations  
Relating to Public Participation Guidelines

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I have reviewed the Fast-Track amendments to the Board of Accountancy Regulations that were posted on the Virginia Regulatory Town Hall internet site on November 4, 2006. In my view, as counsel to the Board of Accountancy, the Board may promulgate these regulations pursuant to §§ 54.1-4402 and 54.1-4403 of the *Code of Virginia*. The proposed amendments do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect. This memorandum does not address conformance or non-conformance with the fast-track process requirements by which these regulations are being promulgated pursuant to § 2.2-4012.1 of the *Code of Virginia*.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.